

Section 245 of Article 81, sub-title "Income Tax", as said section was amended by Chapter 36 of the Acts of 1941, and to enact in lieu thereof a new section, to be known as Section 245, and to follow immediately after Section 244 of said Article, providing for an extension of time for filing returns of persons in the armed forces of the United States in certain cases; to add two new sections to said Article 81, sub-title "Income Tax", to be known as Sections 257A and 257B, and to follow immediately after Section 257 of said Article, providing that willful failure of any taxpayer to pay income tax when due shall be a misdemeanor, and providing a penalty for conviction of such misdemeanor, and further providing a lien in favor of the State on all property of any delinquent income taxpayer, and providing means of establishing, enforcing and collecting such lien, including a lien on the salary and wages of any employee delinquent in the payment of income tax; and to repeal and re-enact, with amendments, Section 12 of Article 83 of said Code, title "Sales and Notices", sub-title "Exemption from Execution", to provide that the provisions of Sections 8, 9, 10 and 11 of said Article 83, relating to exemptions, shall not impair any levy or lien on real or personal property arising by reason of non-payment of taxes due the State.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 33 of Article 9 of the Annotated Code of Maryland (1939 Edition), title "Attachments", sub-title "Attachments of Wages or Hire", be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

33. No attachments of the wages or hire of any laborer or employee, in the hands of the employer, whether private individuals or bodies corporate, shall affect any salary or wages of the debtor which are not actually due at the date of the attachment; and the sum of one hundred dollars of such wages or hire due to any laborer or employee by any employer or corporation shall always be exempt from attachment by any process whatever. Every contract or agreement of any character whatsoever of such laborer or employee, the purpose of which is to waive this right of exemption, shall be absolutely void, provided, however, that the salary or wages of any laborer or employee shall not be exempt from attachment, levy or lieu at the instance of the State for income tax due the State by any such laborer or employee.

SEC. 2. *And be it further enacted*, That Section 51 of Article 9 of the Annotated Code of Maryland (1939 Edition), title "Attachments", sub-title "Lien of State", be and the same is